

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 94-0797 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1994**

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ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5, IC 6-8.1-5-1(b).

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a Record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on September 12, 1994 in a base tax amount of \$3508.00. Taxpayer filed a protest to the assessment. A hearing on the protest was held by telephone on April 10, 2000. Taxpayer requested additional time to submit additional evidence or pay a settlement. Further facts will be provided as necessary.

Discussion

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of a controlled substance in the State of Indiana. Taxpayer bears the burden of proving that the assessment of tax is incorrect. IC 6-8.1-5-1(b). The arresting officer's report and Indiana State Police Laboratory report indicate that Taxpayer was in possession of marijuana. Since Taxpayer did not offer any additional evidence to contradict the evidence of the file, Taxpayer did not sustain his burden of proving that the assessment was incorrect.

Finding

Taxpayer's protest is denied.